

FILED 09 NOV 19 2009 USDC-ORE

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA, )  
Plaintiff, ) Case No. CR 09-60163-AA  
v. )  
RANDALL BLAIR JOHNSON, ) **INDICTMENT**  
Defendant. ) [26 U.S.C. § 7201, Evasion of Taxes]  
                          ) [26 U.S.C. § 7203, Failure to File Tax Return]

**THE GRAND JURY CHARGES:**

**GENERAL ALLEGATIONS**

At all times relevant to this Indictment:

1. Randall Blair Johnson (hereinafter referred to as "Johnson") was a resident of Florence, Oregon.
2. Johnson was a realtor and, until 2005, was half owner of T.R. Hunter Real Estate, Inc., a real estate company in Florence, Oregon.
3. Johnson's primary sources of income were from sales of real estate, commissions and, in 2005, the sale of T.R. Hunter Real Estate, Inc.
4. Prior to 2002, Johnson had a history of filing timely income tax returns.
5. For 2002 through 2005, Johnson filed no income tax returns, despite being required by law to do so.

**COUNT ONE**

**[26 U.S.C. § 7201 - Evasion of Income Tax]**

6. General Allegations ¶1-5 are incorporated as if fully set forth herein.
7. During the calendar year 2003, in the District of Oregon, the defendant

RANDALL BLAIR JOHNSON

a resident of Florence, Oregon, who during the calendar year 2003 was married, had and received taxable income; that upon said taxable income there was income tax owing to the United States of America by him; that well-knowing and believing the foregoing facts, on or about April 15, 2004, and continuing through the date of this indictment, he did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to file an individual income tax return on or before April 15, 2004, as required by law, with any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax and by committing affirmative acts of evasion, including but not limited to:

- a. concealing and attempting to conceal his real estate purchases and ownership by using third party nominees;
- b. mailing harassing and frivolous documents to the IRS which falsely claimed that he was not subject to income taxes; and
- c. otherwise concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

All in violation of Title 26, United States Code, Section 7201.

**COUNT TWO**

**[26 U.S.C. § 7201 - Evasion of Income Tax]**

8. General Allegations ¶1-5 are incorporated as if fully set forth herein.

9. During the calendar year 2004, in the District of Oregon, the defendant

RANDALL BLAIR JOHNSON

a resident of Florence, Oregon, who during the calendar year 2004 was married, had and received taxable income; that upon said taxable income there was income tax owing to the United States of America by him; that well-knowing and believing the foregoing facts, on or about April 15, 2005, and continuing through the date of this indictment, he did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to file an individual income tax return on or before April 15, 2005, as required by law, with any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax and by committing affirmative acts of evasion, including but not limited to:

- a. concealing and attempting to conceal his real estate purchases and ownership by using third party nominees;
- b. mailing harassing and frivolous documents to the IRS which falsely claimed that he was not subject to income taxes; and
- c. otherwise concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

All in violation of Title 26, United States Code, Section 7201.

**COUNT THREE**

**[26 U.S.C. § 7201 - Evasion of Income Tax]**

10. General Allegations ¶1-5 are incorporated as if fully set forth herein.

11. During the calendar year 2005, in the District of Oregon, the defendant

RANDALL BLAIR JOHNSON

a resident of Florence, Oregon, who during the calendar year 2005 was married, had and received taxable income; that upon said taxable income there was income tax owing to the United States of America by him; that well-knowing and believing the foregoing facts, on or about April 17, 2006, and continuing through the date of this indictment, he did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar year by failing to file an individual income tax return on or before April 17, 2006, as required by law, with any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax and by committing affirmative acts of evasion, including but not limited to:

- a. concealing and attempting to conceal his real estate purchases and ownership by using third party nominees;
- b. concealing and attempting to conceal his real estate transactions by conducting the transactions outside of escrow;
- c. mailing harassing and frivolous documents to the IRS which falsely claimed that he was not subject to income taxes; and
- d. otherwise concealing and attempting to conceal from all proper officers of the United States of America his true and correct income.

All in violation of Title 26, United States Code, Section 7201.

**COUNT FOUR**

**[26 U.S.C. § 7203 - Willful Failure to File Income Tax Return]**

12. General Allegations ¶1-5 are incorporated as if fully set forth herein.
13. During the calendar year 2003, in the District of Oregon, the defendant

RANDALL BLAIR JOHNSON

who was a resident of Florence, Oregon, and was required by law to make an income tax return reporting his gross income, which was sufficient to require the filing of an income tax return for calendar year 2003, to the Director, Internal Revenue Service Center, at Ogden, Utah, or other proper officer of the Internal Revenue Service, did willfully fail to make and file an income tax return on or before April 15, 2004, as required by law.

All in violation of Title 26, United States Code, Section 7203.

**COUNT FIVE**

**[26 U.S.C. § 7203 - Willful Failure to File Income Tax Return]**

14. General Allegations ¶1-5 are incorporated as if fully set forth herein.
15. During the calendar year 2004, in the District of Oregon, the defendant

RANDALL BLAIR JOHNSON

who was a resident of Florence, Oregon, and was required by law to make an income tax return reporting his gross income, which was sufficient to require the filing of an income tax return for calendar year 2004, to the Director, Internal Revenue Service Center, at Ogden, Utah, or other proper officer of the Internal Revenue Service, did willfully fail to make and file an income tax return on or before April 15, 2005, as required by law.

All in violation of Title 26, United States Code, Section 7203.

**COUNT SIX**

**[26 U.S.C. § 7203 - Willful Failure to File Income Tax Return]**

16. General Allegations ¶1-5 are incorporated as if fully set forth herein.
17. During the calendar year 2005, in the District of Oregon, the defendant

RANDALL BLAIR JOHNSON

who was a resident of Florence, Oregon, and was required by law to make an income tax return reporting his gross income, which was sufficient to require the filing of an income tax return for calendar year 2005, to the Director, Internal Revenue Service Center, at Ogden, Utah, or other proper officer of the Internal Revenue Service, did willfully fail to make and file an income tax return on or before April 17, 2006, as required by law.

All in violation of Title 26, United States Code, Section 7203.

DATED this 18 day of November, 2009.

A TRUE BILL.

S/ GRAND JURY FOREPERSON  
FOREPERSON

Presented by:

KENT S. ROBINSON  
Acting United States Attorney

WILLIAM E. FITZGERALD  
WILLIAM E. FITZGERALD  
Assistant United States Attorney

SCOTT E. BRADFORD  
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